

- a. A sample, suitable in character, composition, and size for statistical analyses, of tax returns or other tax information from which taxpayers' names and identification numbers have been removed.
- b. An analysis of the fiscal impact of proposed legislation."

SECTION 36. G.S. 105-259 (b)(27) reads as rewritten:

"(b) Disclosure Prohibited. – An officer, an employee, or an agent of the State who has access to tax information in the course of service to or employment by the State may not disclose the information to any other person unless the disclosure is made for one of the following purposes:

- ...
- (27) To provide a report required under this Chapter.

SECTION 37. G.S. 105-275(41) reads as rewritten:

"§ 105-275. Property classified and excluded from the tax base.

The following classes of property are hereby designated special classes under authority of Article V, Sec. 2(2), of the North Carolina Constitution and shall not be listed, appraised, assessed, or taxed:

- ...
- (41) Objects of art held by the North Carolina State Art Society, Incorporated."

SECTION 38.(a) G.S. 105-449.81(3a) is repealed.

SECTION 38.(b) This section becomes effective January 1, 2008.

SECTION 39. G.S. 142-95 is repealed.

SECTION 40. Article 3 of Chapter 159D of the General Statutes is repealed.

SECTION 41. G.S. 20-51(16), as enacted by S.L. 2007-194, reads as rewritten:

"§ 20-51. Exempt from registration.

The following shall be exempt from the requirement of registration and certificate of title:

- ...
- (16) A vehicle that meets all of the following: following conditions is exempt from the requirement of registration and certificate of title. The provisions of G.S. 105-449.117 continue to apply to the vehicle and to the person in whose name the vehicle would be registered.
 - a. Is an agricultural spreader vehicle. An 'agricultural spreader vehicle' is a vehicle that is designed for off-highway use on a farm to spread fertilizer, seed, lime, or other agricultural products on a field.
 - b. Is driven on the highway only for the purpose of going from the location of its supply source for fertilizer or other products to and from a farm.
 - c. Does not exceed a speed of 35 miles per hour.
 - d. Does not drive outside a radius of 50 miles from the location of its supply source for fertilizer and other products.
 - e. Is driven by a person who has a license appropriate for the class of the vehicle.
 - f. Is insured under a motor vehicle liability policy in the amount required under G.S. 20-309.